

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 83 - SB 142

February 10, 2017

SUMMARY OF BILL: Requires members of county boards of equalization and county board hearing officers to complete annual training.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Under current law, Tenn. Code Ann. § 67-1-403, county mayors may require board members and hearing officers to complete training as a condition of appointment or continued service.
- This legislation will require county legislative bodies to establish by resolution that county board of equalization members complete at least four hours of continuing education training annually.
- County board hearing officers will be required to complete annual continuing education and training on duties and responsibilities of their office as a condition of appointment or continued service.
- All training and continuing education curriculum for county boards of equalization will be required to be submitted to the Comptroller of the Treasury for review and approval prior to use.
- Based on information provided by the Comptroller, such trainings are currently provided by the Comptroller free of charge. Any impact to state government to provide current training and to review and approve alternate training is considered not significant.
- Based on information provided by the Comptroller, such trainings are provided across the three grand divisions of the state each year prior to the annual official convening of county boards of equalization.
- There will not be a significant change in local government expenditures related to travel reimbursement and other training related expenses.

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CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink that reads "Krista M. Lee". The signature is written in a cursive, flowing style.

Krista M. Lee, Executive Director

/amj